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ABSTRACT

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the provincially-assisted universities in Ontario. The submissions show details of total university revenue by fund and total university expenses by fund, function and object of expense for the 10 months in the fiscal period ended April 30, 1972. More specifically, the data contain figures for: (1) the total operating expenses by object of expense and functional area; (2) total expenses by type of fund and object of expense; (3) total revenue by source of revenue and type of fund; (4) percentage of operating expenses by object of expense; (5) percentage of operating expenses by functional area and by university; (6) percentage of analysis of total expenses by type of fund and by university; (7) percentage of operating revenue by source and by university; and (8) percentage of analysis of total revenue to each fund type by university. (HS)

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HE 003 595

COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

72-15

ED 070369

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

Council of Ontario Universities
Conseil des Universités de l'Ontario
102 Bloor Street West
Toronto 181, Ontario

October, 1972

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

102 BLOOR STREET WEST
TORONTO 181, ONTARIO
(416) 920-6865

October 23, 1972.

The Honourable J. McNie,
Minister of Colleges and Universities,
6th Floor, Mowat Block,
Queen's Park,
Toronto 182, Ontario.

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with a report of the total revenue and expenses of the provincially assisted universities of Ontario for the ten month fiscal period ended April 30, 1972. As indicated in the report, the truncated fiscal period resulted from the decision of universities to change their fiscal year end from June 30 to April 30 to coincide with the Government decision to change its grant year.

You will observe that the general operations of the universities resulted in a system-wide excess of revenue over expenses of $8,933,000 for the ten month period. This position, which is substantially offset in the preliminary budget estimates for 1972-73, in the opinion of the Council was occasioned by a number of factors, the more obvious of which are as follows:

1. Mid-way in the 1971-72 fiscal period, universities were faced with a reduced enrolment pattern and took drastic actions to reduce expenditures. In these efforts, cooperation was received from all areas of the university community.

2. In view of the change in the fiscal year, some universities budgeted for a twenty-two month period ending April 30, 1973, and others generally budgeted in recognition of the twenty-two month period, giving little or no significance to the results of the partial fiscal period ended April 30, 1972.

3. Good financial management was exercised by the universities in an attempt to provide solutions to severe financial restraints evident for 1972-73.

It is the sincere hope of the Council that this report will be of value to you, to members of the Committee on University Affairs and to the staff of your Ministry.

Sincerely yours,

John B. Macdonald,
Executive Director.

Encl.

TABLE OF CONTENTS

1. Committee Report

2. General Caveat

3. Summary Information

Table 1	Total Operating Expenses by Object of Expense and Functional Area
Table 2	Total Expenses by Type of Fund and Object of Expense
Table 3	Total Revenue by Source of Revenue and Type of Fund
Schedule 1A	Operating Expense Analysis Percentage of Operating Expenses by Object of Expense
Schedule 1B	Operating Expense Analysis Percentage of Operating Expenses by Functional Area and by University
Schedule 2	Total Expense Analysis Percentage of Analysis of Total Expenses (all funds) by Type of Fund and by University
Schedule 3A	Operating Revenue Analysis Percentage of Operating Revenue by Source and by University
Schedule 3B	Total Revenue Analysis Percentage of Analysis of Total Revenue to each Fund Type by University

4. Guidelines and Definitions

5. Individual University Financial Information

1. COMMITTEE REPORT

Report of

The Committee of Finance Officers - Universities of Ontario
to the Council of Ontario Universities

Total Revenue and Expenses for Provincially-Assisted
Universities of Ontario for the Ten-Month Fiscal
period ended April 30th 1972.

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the Provincially-Assisted Universities. The submissions show details of total university revenue by fund and total university expenses by fund, function and object of expense on a reporting format designed by the Committee of Finance Officers - Universities of Ontario. The summary data provided are outlined on the accompanying table of contents.

The Committee of Finance Officers, through its Task Force 'A', has continued to work with the universities and government agencies to develop a greater degree of uniformity and usefulness in reporting of financial information. During the past year improvements were made in reporting guidelines and definitions and some changes have been made in the summary data presentation. The Task Force has also reviewed the individual submissions in detail to ensure reasonable conformity with the reporting requirements.

In 1971-72 the Universities of Ontario changed their fiscal year end from June 30 to April 30 to coincide with the government decision to change its "grant" year. As a result this Report cannot serve as a basis for comparison with prior years because the data reflects the results of the truncated Ten Month fiscal period.

A committee of the Canadian Association of University Business Officers (CAUBO) in conjunction with Statistics Canada has recently produced a revised format for financial reporting at the National level, commencing with the fiscal period ended in 1972. The present Ontario format has had a major influence upon the establishment of the revised basis for Canada-wide reporting. The Committee of Finance Officers plans to undertake a review of remaining differences with the objective of recommending upon the issue of a common reporting structure for all jurisdictions.

The Committee regrets that the Report for 1971-72 must be issued with the qualifications arising from the truncated fiscal period, however it is felt that the issue of the summary data is important to the understanding of the allocation of financial recources, notwithstanding the current shortcomings. The members of the Committee would welcome comments and suggestions from readers of this Report to assist in the ongoing task of improving the comparability and usefulness of the financial reporting.

Chairman - Task Force 'A' - Committee of
Finance Officers - Universities
of Ontario

Chairman - Committee of Finance Officers -
Universities of Ontario.

2. GENERAL CAVEAT

GENERAL CAVEAT

The information contained in this Report reflects the results of the truncated fiscal period for the TEN MONTHS ended April 30, 1972. For this reason the data may not be comparable with results taken from prior twelve-month fiscal periods and does not necessarily represent a normal allocation of funds for a regular fiscal year.

Subject to the foregoing qualification, further progress has been made in establishing comparability in the reporting of the financial information required of the provincially-assisted universities. Notwithstanding this progress there remain differences among universities in organization, physical environment, management philosophy, budgetary and accounting procedures and true comparability requires further research and analysis. Accordingly, certain of the summary data of revenue and expenses shown may be subject to interpretation or clarification.

3. SUMMARY INFORMATION

Provincially-Assisted Universities of Ontario

TABLE 1

Operating Expenses by Object of Expense and Functional Area
Actual for the Ten-Month Fiscal Period Ended April 30, 1972
(In thousands of dollars)
(excluding Hearst)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	128,668	12,322	140,990							140,990
(ii) Other instruction and research	18,911	556	19,467							19,467
(iii) Other salaries and wages	29,697	4,957	34,654	16,199	7,789	6,910	15,764	25,229	1,729	108,274
Total Salaries and Wages	177,276	17,835	195,111	16,199	7,789	6,910	15,764	25,229	1,729	268,731
2. Fringe benefits	14,597	2,131	16,728	1,272	577	467	1,410	2,623	638	23,715
Total Salaries, Wages and Fringe Benefits	191,843	19,966	211,839	17,471	8,366	7,377	17,174	27,852	2,367	292,446
3. Books and periodicals	-	-	-	11,048	-	-	-	-	-	11,048
4. Furniture and equipment										
(a) Purchase	6,658	377	7,035	203	4,253	128	311	648	85	12,663
(b) Rental	328	26	354	191	4,938	3	88	202	74	5,850
5. Operational supplies and expenses	11,692	1,990	13,682	1,085	1,348	1,330	2,481	6,338	1,242	27,506
6. Cost of goods sold	-	-	-	-	-	-	-	-	-	-
7. Utilities	-	-	-	-	-	-	-	12,611	-	12,611
8. Taxes	-	-	-	-	-	-	-	2,777	-	2,777
9. Renovations and alterations	-	-	-	-	-	-	-	3,758	-	3,758
10. External contracted services	130	25	155	10	468	1	5	2,542	8	3,189
11. Scholarships, bursaries, etc.	-	-	-	-	-	1,020	-	-	-	1,020
12. Principal and interest repayments	-	-	-	-	-	29	-	-	174	203
13. Land and site services	-	-	-	-	-	-	-	-	-	-
14. Buildings	-	-	-	-	-	-	-	94	-	94
15. Miscellaneous	5,132	257	5,389	165	201	979	1,167	1,109	3,428	12,438
16. Internal cost allocation	(13)	(27)	(40)	-	(534)	(3)	(177)	(2,348)	(42)	(3,144)
TOTAL	215,800	22,614	238,414	30,173	19,040	10,864	21,049	55,583	7,336	382,459

Computing Costs - Academic	12,459
Non-Academic	6,581
Total (to agree with total of computing column above)	19,040

TABLE 2

Provincially-Assisted Universities of Ontario

Total Expenses (All Funds) by Type of Fund and Object of Expense
Actual for the Ten-Month Fiscal Period Ended April 30, 1972
(In thousands of dollars)
(excluding Hearst)

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	140,990	-	2,302	439	143,731	199	-	143,930
(ii) Other instruction and research	19,467	-	15,267	870	35,604	214	-	35,818
(iii) Other salaries and wages	108,274	9,651	10,066	566	128,557	747	290	129,594
Total Salaries and Wages	268,731	9,651	27,635	1,875	307,892	1,160	290	309,342
2. Fringe benefits	23,715	601	973	63	25,352	104	25	25,481
Total Salaries, Wages and Fringe Benefits	292,446	10,252	28,608	1,938	333,244	1,264	315	334,823
3. Books and periodicals	11,048	-	57	-	11,105	78	30	11,213
4. Furniture and equipment								
(a) Purchase	12,663	353	5,004	99	18,119	44	12,550	30,713
(b) Rental	5,850	53	98	-	6,001	-	-	6,001
5. Operational supplies and expenses	27,506	2,922	12,642	489	43,559	616	-	44,175
6. Cost of goods sold	-	9,941	-	-	9,941	-	-	9,941
7. Utilities	12,611	1,450	2	1	14,064	-	-	14,064
8. Taxes	2,777	257	-	-	3,034	-	-	3,034
9. Renovations and alterations	3,758	451	7	-	4,216	-	672	4,888
10. External contracted services	3,189	4,017	-	-	7,206	-	-	7,206
11. Scholarships, bursaries, etc.	1,020	-	91	-	1,111	3,996	-	5,107
12. Principal and interest repayments	203	6,052	-	-	6,255	-	797	7,052
13. Land and site services	-	82	-	-	82	-	5,186	5,268
14. Buildings	94	-	-	-	94	-	118,665	118,759
15. Miscellaneous	12,438	672	2,449	317	15,876	833	219	16,928
16. Internal cost allocation	(3,144)	2,383	698	-	(63)	-	63	-
TOTAL	382,459	38,885	49,656	2,844	473,844	6,831	138,497	619,172

Provincially-Assisted Universities of Ontario

TABLE 3

Total Revenue by Source of Revenue and Type of Fund
Actual for the Ten-Month Fiscal Period Ended April 30, 1972
(In thousands of dollars)
(excluding Hearst)

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants								
(i) Provincial:								
(a) Formula	287,532	-	-	-	287,532	-	-	287,532
(b) Principal and interest repayments	-	-	-	-	-	-	-	-
(c) Other	22,402	-	2,526	-	24,928	25	20,296	45,249
Total Provincial Grants	309,934	-	2,526	-	312,460	25	20,296	332,781
(ii) Federal	633	-	37,433	-	38,066	72	50	38,188
(iii) Other	385	-	556	-	941	-	68	1,009
2. Fees (a) Tuition	66,110	-	-	3,124	69,234	-	-	69,234
(b) Other	3,118	17,537	-	8	20,663	-	-	20,663
3. Long Term Debt								
(a) Provincial	-	-	-	-	-	-	93,204	93,204
(b) Other	-	-	-	-	-	-	15,464	15,464
4. Gifts, Donations and Non-Government Grants	770	-	7,853	-	8,623	3,218	3,281	15,122
5. Other	10,442	22,276	1,288	528	34,534	4,879	4,216	43,629
TOTAL REVENUE	391,392	39,813	49,656	3,660	484,521	8,194	136,579	629,294
TOTAL EXPENSES (brought forward from Table 2)	382,459	38,885	49,656	2,844	473,844			
Excess of Revenue over Expenses	8,933	928	-	816	10,677			

PER UAR-1 (prior to subsequent adjustments)

		Number	Eligible BIU's
Undergraduate	- Full-time FTE	102,721.9	155,581.8
	- Part-time FTE	18,159.5	21,350.1
Graduate	- Full-time FTE	12,677.0	49,621.7
	- Part-time FTE	1,881.6	6,844.7
	Adjustments		165.0
TOTAL		135,440.0	233,563.3

NOTE: In addition to the total Provincial Government grants shown above, the Government of Ontario provided $46,136,000 to the Provincially-Assisted Universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

Provincially-Assisted Universities of Ontario
Percentage of Operating Expenses by Object of Expense by University
Actual for the Ten-Month Fiscal Period - ended April 30, 1972
(excluding Hearst)

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

Object of Expense / University	Brock	Carl.	Guelph (Excl. ODAF)	Guelph (Incl. ODAF)	Lake.	Laur.	Alg.	Nip.	McMas.	Ott.	Queen	Tor.	Scar.	Erin	Trent	Wat.	West.	Wind.	York	Total
1. Salaries & Wages																				
(i) Acad. ranks	41.4	38.4	35.5	32.9	41.2	41.2	35.5	47.5	34.0	40.3	37.3	35.5	30.3	31.8	40.2	36.0	38.8	40.9	35.9	36.9
(ii) Other Ins.&Res.	3.2	3.5	3.4	3.0	1.8	5.2	1.6		6.5	3.6	7.0	5.0	10.7	8.6	0.2	5.9	3.5	4.5	9.1	5.1
(iii) Other sal.& wages	24.4	27.1	34.3	36.5	29.2	24.3	13.4	22.5	28.7	24.7	28.3	28.1	30.0	24.7	29.2	30.2	25.4	28.6	28.9	28.3
Total Sal.& Wages	69.0	69.1	73.2	72.4	72.2	70.7	50.5	70.0	69.2	68.6	72.6	68.7	71.0	65.0	69.5	72.1	67.8	74.0	73.9	70.3
2. Fringe Benefits	6.3	5.6	6.3	6.3	5.6	4.9	3.5	4.8	7.8	6.4	5.9	6.2	6.0	5.2	6.2	5.2	7.6	5.2	5.9	6.2
Total Sal.Wages & Ben.	75.2	74.7	79.5	78.7	77.8	75.6	54.0	74.8	77.0	75.0	78.4	74.9	77.0	70.2	75.8	77.2	75.4	79.2	79.8	76.5
3. Books & Periodicals	2.8	3.5	2.4	1.8	3.6	2.3	8.0	5.0	3.8	3.0	2.9	1.9	2.6	2.3	4.6	2.8	3.2	4.7	3.3	2.9
4. Furniture & Equipment																				
(a) Purchase	4.8	3.6	2.3	2.3	2.5	2.1	3.7	0.7	2.6	3.3	2.9	3.8	0.8	6.0	0.6	3.6	6.7	2.7	0.4	3.3
(b) Rental	0.5	1.2	0.7	0.6	1.7	2.2	-		1.1	1.4	2.2	1.4	-	1.3	0.6	1.7	2.6	2.0	1.8	1.5
5. Oper. Supp. & Expense	8.3	7.2	9.0	9.8	5.3	6.9	3.3	15.3	7.1	4.1	6.9	10.6	8.3	9.3	5.7	5.4	5.1	4.3	6.1	7.2
6. Cost of goods sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Utilities	3.5	4.2	4.1	4.3	3.7	3.4	3.0	2.4	3.0	2.9	2.3	3.5	4.9	5.2	3.1	2.6	2.3	3.3	4.1	3.3
8. Taxes	0.8	0.9	0.9	0.7	0.9	0.8	0.2	0.5	0.7	0.6	0.5	0.7	1.0	0.9	0.8	0.9	0.8	0.8	0.7	0.7
9. Renov. and Alt.	1.0	0.7	1.7	1.6	0.0	-	14.4	-	1.9	3.2	0.7	0.9	-	-	-	0.0	0.7	0.7	-	1.0
10. Ext. contracted serv.	1.0	1.6	0.3	0.3	0.3	2.4	4.0	0.2	1.6	3.4	0.0	0.7	-	-	2.5	0.5	0.5	1.0	0.5	0.8
11. Schol., bursaries etc.	-	-	-	-	-	-	0.5	0.7	0.3	0.2	-	-	-	-	0.5	0.4	0.2	0.4	-	0.3
12. Princ. & int. repay.	-	0.0	0.1	0.1	-	-	-	-	-	-	-	-	-	-	0.2	-	-	-	0.5	0.1
13. Land & site services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14. Buildings	-	-	-	-	-	-	2.6	-	-	0.2	-	-	-	-	-	-	-	-	-	0.0
15. Miscellaneous	2.1	2.7	1.9	2.0	5.3	4.5	6.4	0.2	2.5	4.6	3.8	2.0	5.6	5.2	5.8	5.1	3.1	3.8	3.0	3.2
16. Internal Cost Alloc.	-	(0.3)	(2.8)	(2.0)	(0.9)	(0.1)	-	-	(1.6)	(1.9)	(0.7)	(0.3)	(0.2)	(0.3)	-	(0.2)	(0.6)	(2.9)	(0.3)	(0.8)
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NOTE: University of Western Ontario - Furniture and Equipment purchase includes the purchase of an IBM 370/145 computer for $1,600,000.
In calculating these percentages, the following item has been omitted to compensate for the effects of material non-recurring expense: - Lakehead University $122,000 Administrative Salaries.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 1B
OPERATING EXPENSE ANALYSIS

Provincially-Assisted Universities of Ontario
Percentage of Operating Expenses by Functional Area by University
Actual for the Ten-Month Fiscal Period Ended April 30, 1972
(excluding Hearst)

Functional Area / University	Instruction and Research			Library	Academic Computing	Academic Subtotal	Non-Academic Computing	Student Services	Administration	Physical Plant	Other	Total
	All Excluding Medicine	Medicine	Subtotal									
Brock	60.9	-	60.9	7.6	4.7	73.2	-	2.7	8.0	15.5	0.6	100.0
Carleton	62.5	-	62.5	9.2	2.7	74.4	1.8	2.4	6.5	13.1	1.8	100.0
Guelph (excl. OMAF)	59.7	-	59.7	7.0	3.2	69.9	1.0	4.2	4.8	18.4	1.8	100.0
(incl. OMAF)	61.5	-	61.5	5.1	2.8	69.4	0.7	3.1	5.7	19.7	1.5	100.0
Lakehead	61.3	-	61.3	8.2	2.7	72.2	1.8	2.5	7.8	14.2	1.4	100.0
Laurentian	58.3	-	58.3	7.3	2.1	67.7	2.1	6.0	8.4	14.0	2.0	100.0
Algoma	43.7	-	43.7	17.1	-	60.8	-	-	11.2	27.6	0.5	100.0
Nipissing	57.3	-	57.3	10.3	-	67.6	-	0.7	24.7	6.7	0.2	100.0
McMaster	51.2	9.0	60.1	8.6	2.1	70.8	1.5	3.0	6.6	16.4	1.8	100.0
Ottawa	57.0	8.3	65.2	7.0	1.1	73.3	1.5	2.6	5.4	16.1	1.2	100.0
Queen's	56.7	10.4	67.1	7.7	2.9	77.7	1.3	2.4	5.6	11.4	1.7	100.0
Toronto	49.8	13.0	62.8	7.4	4.7	75.0	1.5	2.1	3.5	15.4	2.6	100.0
Scarborough	56.5	-	56.5	7.7	1.2	65.3	-	1.2	9.3	22.8	1.5	100.0
Erindale	60.7	-	60.7	6.3	1.0	68.0	-	1.4	9.4	19.0	2.3	100.0
Trent	59.0	-	59.0	10.6	1.1	70.7	0.6	3.0	9.2	14.3	2.2	100.0
Waterloo	58.9	-	58.9	7.0	6.7	72.6	1.7	5.2	6.6	12.0	1.9	100.0
Western	53.1	10.0	63.2	8.5	2.7	74.3	5.9	2.0	4.6	10.8	2.4	100.0
Windsor	60.7	-	60.7	11.0	1.8	73.5	0.9	3.1	5.5	16.1	0.9	100.0
York	63.8	-	63.8	9.0	3.0	75.8	0.9	3.8	4.6	12.6	2.4	100.0
Total	56.4	5.9*	62.3	7.9	3.3	73.5	1.7	2.8	5.5	14.5	1.9	100.0

NOTE: University of Western Ontario - Non-Academic Computing includes the purchase of an IBM 370/145 computer for $1,600,000.
- Library includes the purchase of $58,000 of books and periodicals for the library of the Faculty of Library Science.

In calculating these percentages, the following item has been omitted to compensate for the effects of material non-recurring expense:
- Lakehead University $122,000 Administrative Salaries.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

* This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.8 percentage.

Provincially-Assisted Universities of Ontario
Percentage Analysis of Total Expenses by Type of Fund and University
Actual for the Ten-Month Fiscal Period Ended April 30, 1972.
(excluding Hearst)

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

Type of Fund / University	NON-CAPITAL						TOTAL FUNDS*		
	Operating	Ancillary Enterprises	Sponsored Research	Trust and Endowment Income	Other (incl.Non-Credit)	Total Non-Capital	Total Non-Capital	Total Capital	Total All Funds
Brock	85.9	9.4	2.9	1.0	0.9	100.0	62.7	37.3	100.0
Carleton	82.6	10.0	6.2	0.9	0.3	100.0	88.4	11.6	100.0
Guelph (excl.OMAF)	78.0	12.1	9.1	0.6	0.3	100.0	74.8	25.2	100.0
(incl.OMAF)	82.7	9.4	7.1	0.4	0.5	100.0	79.2	20.8	100.0
Lakehead	85.8	10.2	3.1	0.3	0.7	100.0	72.0	28.0	100.0
Laurentian	89.7	6.4	2.8	0.7	0.4	100.0	73.3	26.7	100.0
Algoma	97.0	3.0	-	-	-	100.0	100.0	-	100.0
Nipissing	96.3	3.5	0.2	-	-	100.0	88.5	11.5	100.0
McMaster	70.3	10.5	17.4	1.2	0.7	100.0	58.7	41.3	100.0
Ottawa	87.0	4.3	8.1	0.5	0.2	100.0	71.2	28.8	100.0
Queen's	73.2	7.2	12.3	6.8	0.5	100.0	86.3	13.8	100.0
Toronto	78.4	1.9	16.9	2.1	0.7	100.0	90.1	9.9	100.0
Scarborough	97.1	2.9	-	-	-	100.0	66.3	33.7	100.0
Erindale	97.5	2.5	-	-	-	100.0	62.3	37.7	100.0
Trent	77.2	18.3	2.8	1.5	0.2	100.0	74.9	25.1	100.0
Waterloo	77.0	13.0	8.7	0.6	0.7	100.0	69.9	30.2	100.0
Western	76.3	11.4	11.3	0.3	0.8	100.0	77.6	22.4	100.0
Windsor	87.8	7.8	4.4	-	-	100.0	78.8	21.2	100.0
York	79.8	13.3	5.2	0.4	1.3	100.0	79.2	20.9	100.0
TOTAL	79.6	8.1	10.3	1.4	0.6	100.0	77.6	22.4	100.0

*Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.
In calculating these percentages, the following item has been omitted to compensate for the effects of material non-recurring expense:
- Lakehead University $122,000 Administrative Salaries.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

Provincially-Assisted Universities of Ontario
Percentage of Operating Revenue by Source of Revenue and Type of Fund
Actual for the Ten-Month Fiscal Period Ended April 30, 1972.
(excluding Hearst)

Source of Funds \ University	Brock	Carl.	Guelph (excl. OMAF)	Guelph (incl. OMAF)	Lake.	Laur.	Alg.	Nip.	McMas.	Ott.	Queen	Tor.	Scar.	Erin.	Trent	Wat.	West.	Wind.	York	Total
1. Gov't grants																				
(i) Provincial																				
(a) Formula	55.9	73.8	79.2	59.1	64.0	51.1	64.2	57.5	79.2	73.4	78.8	79.8	63.0	59.5	52.1	77.6	76.9	71.9	72.4	73.5
(b) Princ.& int.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c) Other	20.7	0.8	0.9	25.6	11.5	24.8	-	3.7	4.1	5.2	1.1	2.0	13.4	18.3	26.7	0.9	0.8	3.6	2.9	5.7
TOTAL Provincial Grants	76.6	74.6	80.1	84.7	75.5	75.9	64.2	61.2	83.3	78.6	79.9	81.8	76.4	77.8	78.8	78.5	77.7	75.5	75.3	79.2
(ii) Federal	-	0.1	-	-	0.3	-	-	-	-	0.4	-	0.4	-	-	-	0.1	0.1	-	0.2	0.2
(iii) Other	-	-	-	-	0.8	-	-	-	0.5	-	-	0.0	-	-	-	-	0.2	-	0.2	0.1
2. Fees (a) Tuition	22.2	22.6	15.8	11.8	20.5	18.3	32.9	36.4	14.4	16.5	17.1	11.6	22.0	20.9	19.2	16.5	18.7	21.4	23.7	16.8
(b) Other	0.4	1.7	0.8	0.6	0.8	1.7	0.8	1.7	0.9	1.8	0.9	0.6	0.6	0.5	1.4	0.9	-	1.3	0.0	0.8
3. Long-Term Debt																				
(a) Provincial	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Other	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
4. Gifts, donations and Non-Gov't Grants	-	0.0	-	-	-	-	0.6	0.6	0.1	0.1	0.4	0.5	-	-	-	0.0	0.2	0.3	0.0	0.2
5. Other	0.8	0.9	3.3	2.8	2.1	4.1	1.5	-	0.8	2.6	1.7	5.0	1.1	0.8	0.6	3.9	3.0	1.5	0.6	2.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

Provincially-Assisted Universities of Ontario
Percentage Analysis of Total Revenue by Type of Fund and by University
Actual for the Ten-Month Fiscal Period Ended April 30th, 1972.
(excluding Hearst)

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

University \ Type of Fund	NON-CAPITAL						TOTAL FUNDS*		
	Operating	Ancillary Enterprise	Sponsored Research	Trust and Endowment Income	Other (incl. Non-Credit	Total Non-Capital	Total Non-Capital	Total Capital	Total All Funds
Brock	86.4	9.3	2.8	1.0	0.4	100.0	66.2	33.8	100.0
Carleton	82.2	9.9	6.0	1.6	0.3	100.0	87.5	12.5	100.0
Guelph (Excl. ODAF)	77.6	11.7	8.4	2.1	0.2	100.0	84.5	15.5	100.0
(Incl. ODAF)	82.1	9.2	6.7	1.7	0.4	100.0	87.4	12.7	100.0
Lakehead	86.4	9.6	2.9	0.5	0.6	100.0	72.1	27.9	100.0
Laurentian	90.3	6.0	2.7	0.8	0.3	100.0	77.3	22.7	100.0
Algoma	96.8	3.2	-	-	-	100.0	99.7	0.3	100.0
Nipissing	96.5	3.5	-	-	-	100.0	93.2	6.8	100.0
McMaster	69.7	10.2	16.8	1.4	1.9	100.0	58.2	41.8	100.0
Ottawa	87.0	4.4	7.9	0.5	0.2	100.0	73.0	27.0	100.0
Queen's	72.6	8.0	12.1	6.7	0.7	100.0	85.2	14.9	100.0
Toronto	78.6	2.0	16.6	2.1	0.9	100.0	90.5	9.5	100.0
Scarborough	97.3	2.7	-	-	-	100.0	68.6	31.4	100.0
Erindale	98.0	2.0	-	-	-	100.0	64.0	36.0	100.0
Trent	75.2	18.6	2.8	3.4	0.1	100.0	75.1	24.9	100.0
Waterloo	77.0	13.4	8.3	0.6	0.7	100.0	71.1	28.9	100.0
Western	75.8	11.4	11.2	0.8	0.8	100.0	75.0	25.0	100.0
Windsor	88.6	7.0	4.3	0.0	0.1	100.0	78.6	21.4	100.0
York	79.9	12.9	5.1	0.8	1.3	100.0	84.9	15.1	100.0
TOTAL	79.4	8.1	10.1	1.7	0.7	100.0	78.3	21.7	100.0

* Percentages between capital and non-capital, by university and in total, will vary considerably from year to year depending on the extent of the capital programme in effect.

General: When making comparisons among universities, please refer to the General Caveat and Committee Report.

4. GUIDELINES AND DEFINITIONS

23 June 1972

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL PERIOD (10 MONTHS) ENDED APRIL 30TH 1972

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 18.

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Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

true consideration.

Submission of the report for the fiscal period ending April 30th 1972 is required by August 1st 1972 on the following basis:

One copy to: Council of Ontario Universities,
102 Bloor Street West,
Toronto 181, Ontario.

One copy to: Ministry of Colleges and Universities,
Operating Support Branch,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Separate reporting forms will be used for the submission of 1972-73 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

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of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - services provided to students by the university outside of normal teaching, research and administrative services, which are provided at no specific charge or where a charge is included in the incidental fee structure of the university. This will include - Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. cultural, Student Centre costs, music, drama, etc., Co-ordination (Waterloo only). Do not include student activity fees collected

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and turned over to Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries

included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include under functional column "Physical Plant" only. Include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds.

   Note: Do not include taxes paid in relation to space rental. Include with other costs of space rental under Miscellaneous.

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or externally contracted.

   If externally contracted include in this object and do NOT include under

"External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the

Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (The separation is the same as that used in the CAUBO reporting). The expenses in Ancillary Enterprises should include the full costs, both direct and indirect but excluding rental for use of university space.

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

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3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds _ the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

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2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

5. INDIVIDUAL UNIVERSITY FINANCIAL INFORMATION

The following universities are included in this report:

- Brock
- Carleton
- Guelph
- Lakehead
- Laurentian
  - Algoma
  - Nipissing
- McMaster
- Ottawa
- Queen's
- Toronto
  - Scarborough
  - Erindale
- Trent
- Waterloo
- Western
- Windsor
- York

(University) Brock

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	2825	-	2825							2825
(ii) Other instruction and research	216	-	216							216
(iii) Other salaries and wages	366	-	366	262	83	108	373	462	10	1664
Sub-total	3407	-	3407	262	83	108	373	462	10	4705
2. Fringe benefits	296	-	296	29	9	8	39	46	1	428
Sub-total	3703	-	3703	291	92	116	412	508	11	5133
3. Books and periodicals	-	-	-	194	-	-	-	-	-	194
4. Furniture and equipment	-	-	-	-	-	-	-	-	-	-
(a) Purchase	135	-	135	-	181	-	5	8	-	329
(b) Rental	-	-	-	9	13	-	3	12	-	37
5. Operational supplies and expenses	270	-	270	24	35	54	84	86	10	563
6. Cost of goods sold	-	-	-	-	-	-	-	-	-	-
7. Utilities	-	-	-	-	-	-	-	239	-	239
8. Taxes	-	-	-	-	-	-	-	54	-	54
9. Renovations and alterations	-	-	-	-	-	-	-	65	-	65
10. External contracted services	-	-	-	-	-	-	-	69	-	69
11. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
12. Principal and interest repayments	-	-	-	-	-	-	-	-	-	-
13. Land and site services	-	-	-	-	-	-	-	-	-	-
14. Buildings	-	-	-	-	-	-	-	-	-	-
15. Miscellaneous	47	-	47	2	1	12	41	18	20	141
16. Internal cost allocation										
TOTAL	4155	-	4155	520	322	182	545	1059	41	6824

Computing Costs - Academic	322
- Non-academic	
TOTAL (to agree with total of Computing column above	322

September 28, 1972
Date

Reporting officer

(University) Brock

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	2825	-	-	-	2825	-	-	2825
(ii) Other instruction and research	216	-	118	55	389	-	-	389
(iii) Other salaries and wages	1664	141	-	-	1805	-	-	1805
Sub-total	4705	141	118	55	5019	-	-	5019
2. Fringe benefits	428	11	-	-	439	-	-	439
Sub-total	5133	152	118	55	5458	-	-	5458
3. Books and periodicals	194	-	-	-	194	-	-	194
4. Furniture and equipment								
(a) Purchase	329	11	-	-	340	-	-	340
(b) Rental	37	-	-	-	37	-	-	37
5. Operational supplies and expenses	563	19	108	14	704	12	-	716
6. Cost of goods sold	-	266	-	-	266	-	-	266
7. Utilities	239	54	-	-	293	-	-	293
8. Taxes	54	-	-	-	54	-	-	54
9. Renovations and alterations	65	16	-	-	81	-	-	81
10. External contracted services	69	103	-	-	172	-	-	172
11. Scholarships, bursaries, etc.	-	-	-	-	-	69	-	69
12. Principal and interest repayments	-	118	-	-	118	-	1092	1210
13. Land and site services	-	-	-	-	-	-	550	550
14. Buildings	-	-	-	-	-	-	4180	4180
15. Miscellaneous	141	4	-	-	145	-	-	145
16. Internal cost allocation								
TOTAL	6824	743	226	69	7862	81	5822	13765

(University) Brock

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants								
(i) Provincial:								
(a) Formula	3835	-	-	-	3835	-	-	3835
(b) Principal and interest repayments	-	-	-	-	-	-	1092	1092
(c) Other	1418	-	-	-	1418	-	-	1418
(ii) Federal	-	-	212	-	212	-	-	212
(iii) Other	-	-	8	-	8	-	-	8
2. Fees (a) Tuition	1525	-	-	30	1555	-	-	1555
(b) Other	30	379	-	-	409	-	-	409
3. Long Term Debt								
(a) Provincial	-	-	-	-	-	-	3625	3625
(b) Other	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	-	-	6	-	6	48	29	83
5. Other	58	362	-	-	420	33	408	861
TOTAL REVENUE	6866	741	226	30	7863	81	5154	13098
TOTAL EXPENSES (brought forward from page A2)	6824	743	226	69	7862			
Excess of Revenue over Expenses	42	(2)	NIL	(39)	1			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	2138.	2658.
	Part-time F.T.E.	493.6	590.1
Graduate	- Full-time F.T.E.	18	76.1
	- Part-time F.T.E.	1.2	4.1
TOTAL		2650.8	3328.3

(University) CARLETON

Page A1

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	8,596		8,596							8,596
(ii) Other instruction and research	788		788							788
(iii) Other salaries and wages	2,065		2,065	1,071	474	337	1,058	930	133	6,068
Sub-total	11,449		11,449	1,071	474	337	1,058	930	133	15,452
2. Fringe benefits	895		895	92	33	26	91	108	12	1,257
Sub-total	12,344		12,344	1,163	507	363	1,149	1,038	145	16,709
3. Books and periodicals				772						772
4. Furniture and equipment										
(a) Purchase	495		495	19	208		55	27	6	810
(b) Rental				11	249			3	2	265
5. Operational supplies and expenses	821		821	83	87	159	181	205	83	1,619
6. Cost of goods sold										
7. Utilities								939		939
8. Taxes								193		193
9. Renovations and alterations								149		149
10. Personal contracted services								366		366
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments						7				7
13. Land and site services										
14. Buildings										
15. Miscellaneous	320		320	12	11	5	91	5	162	606
16. Internal cost allocation	9		9		(57)	(3)	(20)	10	2	(59)
TOTAL	13,989		13,989	2,060	1,005	531	1,456	2,935	400	22,376

Computing Costs - Academic	607
- Non-academic	398
TOTAL (to agree with total of Computing column above	1,005

August 1, 1972.
Date

Reporting Officer

(University) CARLETON

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	8,596		75	9	8,680			8,680
(ii) Other instruction and research	788		521	36	1,345			1,345
(iii) Other salaries and wages	6,068	350	250	11	6,679			6,679
Sub-total	15,452	350	846	56	16,704			16,704
2. Fringe benefits	1,257	26	15	1	1,299			1,299
Sub-total	16,709	376	861	57	18,003			18,003
3. Books and periodicals	772				772		14	786
4. Furniture and equipment								
(a) Purchase	810	32	274		1,116			1,116
(b) Rental	265				265			265
5. Operational supplies and expenses	1,619	302	262	12	2,195			2,195
6. Cost of goods sold	-	738			738			738
7. Utilities	939	232			1,171			1,171
8. Taxes	193	4			197			197
9. Renovations and alterations	149	30			179			179
10. External contracted services	366	630			996			996
11. Scholarships, bursaries, etc.						254		254
12. Principal and interest repayments	7	340			347		3,127	3,474
13. Land and site services							737	737
14. Buildings							2,812	2,812
15. Miscellaneous	606	27	238		871			871
16. Internal cost allocation	(59)	2	57		-			-
TOTAL	22,376	2,713	1,692	69	26,850	254	6,690	33,794

(University) CARLETON UNIVERSITY

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants								
(i) Provincial:								
(a) Formula	17,004				17,004			17,004
(b) Principal and interest repayments							3,127	3,127
(c) Other	174		106		280			280
(ii) Federal	27		1,362		1,389			1,389
(iii) Other								
2. Fees (a) Tuition	5,207			63	5,270			5,270
(b) Other	403	1,284			1,687			1,687
3. Long Term Debt								
(a) Provincial								
(b) Other							3,960	3,960
4. Gifts, Donations and Non-Government Grants	1		224		225	141	58	424
5. Other	217	1,502		25	1,744	293		2,037
TOTAL REVENUE	23,033	2,786	1,692	88	27,599	434	7,145	35,178
TOTAL EXPENSES (brought forward from page A2)	22,376	2,713	1,692	69	26,850			
Excess of Revenue over Expenses	657	73	NIL	19	749			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	7795	9725.3
	Part-time F.T.E.	2109.3	2303.8
Graduate	- Full-time F.T.E.	662	2218.1
	- Part-time F.T.E.	124.5	363.9
TOTAL		10690.8	14611.1

GUELPH

(University) GUELPH

EXCLUSIVE OF ODAF CONTRACT
FOR RESEARCH AND SERVICES

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	7,644		7,644							7,644
(ii) Other instruction and research	722		722							722
(iii) Other salaries and wages	2,208		2,208	773	577	651	714	2,227	239	7,389
Sub-total	10,574		10,574	773	577	651	714	2,227	239	15,755
2. Fringe benefits	898		898	60	44	45	61	220	19	1,347
Sub-total	11,472		11,472	833	621	696	775	2,447	258	17,102
3. Books and periodicals				517						517
4. Furniture and equipment										
(a) Purchase	356		356	5	67	4	6	55	2	495
(b) Rental				10	130			6		146
5. Operational supplies and expenses	842		842	118	73	118	213	498	76	1,938
6. Cost of goods sold										
7. Utilities								873		873
8. Taxes								199		199
9. Renovations and alterations								354		354
10. External contracted services								60		60
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments						22				22
13. Land and site services										
14. Buildings										
15. Miscellaneous	177		177	18	8	61	41	10	93	408
16. Internal cost allocation								(553)	(44)	(597)
TOTAL	12,847		12,847	1,501	899	901	1,035	3,949	385	21,517

Computing Costs - Academic	694
- Non-academic	205
TOTAL (to agree with total of Computing column above	899

August 8, 1972
Date

Thomas E. Lawson for N M Sullivan
Reporting Officer

(University) GUELPH

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

EXCLUSIVE OF ODAF CONTRACT
FOR RESEARCH AND SERVICES

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	7,644			17	7,661			7,661
(ii) Other instruction and research	722		904	12	1,638			1,638
(iii) Other salaries and wages	7,389	361	602	15	8,367			8,367
Sub-total	15,755	361	1,506	44	17,666			17,666
2. Fringe benefits	1,347	32	18	3	1,400			1,400
Sub-total	17,102	393	1,524	47	19,066			19,066
3. Books and periodicals	517				517			517
4. Furniture and equipment								
(a) Purchase	495	14	346	1	856		2,485	3,341
(b) Rental	146				146			146
5. Operational supplies and expenses	1,938	164	464	26	2,592	60		2,652
6. Cost of goods sold		52			52			52
7. Utilities	873				873			873
8. Taxes	199				199			199
9. Renovations and alterations	354	61			415			415
10. External contracted services	60	1,060			1,120			1,120
11. Scholarships, bursaries, etc.						96		96
12. Principal and interest repayments	22	957			979		3,096	4,075
13. Land and site services							48	48
14. Buildings							6,768	6,768
15. Miscellaneous	408	25	168	2	603			603
16. Internal cost allocation	(597)	597						
TOTAL	21,517	3,323	2,502	76	27,418	156	12,397	39,971

(University) GUELPH

EXCLUSIVE OF ODAF CONTRACT FOR RESEARCH AND SERVICES

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	18,212				18,212			18,212
(b) Principal and interest repayments							3,096	3,096
(c) Other	199		200		399			399
(ii) Federal			1,899		1,899			1,899
(iii) Other							50	50
2. Fees (a) Tuition	3,640			51	3,691			3,691
(b) Other	183	2,756			2,939			2,939
3. Long Term Debt								
(a) Provincial							3,165	3,165
(b) Other							1,777	1,777
4. Gifts, Donations and Non-Government Grants			403		403	501	330	1,234
5. Other	764	708			1,472	121	111	1,704
TOTAL REVENUE	22,998	3,464	2,502	51	29,015	622	8,529	38,166
TOTAL EXPENSES (brought forward from page A2)	21,517	3,323	2,502	76	27,418			
Excess of Revenue over Expenses	1,481	141	NIL	25	1,597			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	7,573.5	12,034.7
	Part-time F.T.E.	159.9	194.4
Graduate	- Full-time F.T.E.	514.0	2,146.1
	- Part-time F.T.E.	31.8	142.7
TOTAL		8,279.2	14,517.9

(University) Guelph

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

INCLUSIVE OF ODAF CONTRACT
FOR RESEARCH AND SERVICES

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	9,629		9,629							9,629
(ii) Other instruction and research	891		891							891
(iii) Other salaries and wages	4,074		4,074	773	635	651	1,152	3,175	239	10,699
Sub-total	14,594		14,594	773	635	651	1,152	3,175	239	21,219
2. Fringe benefits	1,250		1,250	60	50	45	100	313	19	1,837
Sub-total	15,844		15,844	833	685	696	1,252	3,488	258	23,056
3. Books and periodicals				517						517
4. Furniture and equipment										
(a) Purchase	492		492	5	80	4	11	79	2	673
(b) Rental				10	160			8		178
5. Operational supplies and expenses	1,418		1,418	118	87	118	331	737	76	2,885
6. Cost of goods sold										
7. Utilities								1,245		1,245
8.								199		199
9. Renovations and alterations								474		474
10. External contracted services								86		86
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments						22				22
13. Land and site services										
14. Additions										
15. Miscellaneous	267		267	18	9	61	69	14	138	576
16. Internal cost allocation								(553)	(44)	(597)
	18,021		18,021	1,501	1,021	901	1,663	5,777	430	29,314

Computing Costs - Academic	816
- Non-academic	205
TOTAL (to agree with total of Computing column above	1,021

August 8, 1972
Date

Reporting Officer

(University) Guelph

INCLUSIVE OF ODAF CONTRACT
FOR RESEARCH AND SERVICES

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	9,629			55	9,684			9,684
(ii) Other instruction and research	891		904	20	1,815			1,815
(iii) Other salaries and wages	10,699	361	602	28	11,690			11,690
Sub-total	21,219	361	1,506	103	23,189			23,189
2. Fringe benefits	1,837	32	18	8	1,895			1,895
Sub-total	23,056	393	1,524	111	25,084			25,084
3. Books and periodicals	517				517			517
4. Furniture and equipment								
(a) Purchase	673	14	346	3	1,036		2,485	3,521
(b) Rental	178				178			178
5. Operational supplies and expenses	2,885	164	464	44	3,557	60		3,617
6. Cost of goods sold		52			52			52
7. Utilities	1,245				1,245			1,245
8. Taxes	199				199			199
9. Renovations and alterations	474	61			535			535
10. External contracted services	86	1,060			1,146			1,146
11. Scholarships, bursaries, etc.						96		96
12. Principal and interest repayments	22	957			979		3,096	4,075
13. Land and site services							48	48
14. Buildings							6,768	6,768
15. Miscellaneous	576	25	168	2	771			771
16. Internal cost allocation	(597)	597						
TOTAL	29,314	3,323	2,502	160	35,299	156	12,397	47,852

(University) GUELPH

INCLUSIVE OF ODAF CONTRACT
FOR RESEARCH AND SERVICES

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	18,212				18,212			18,212
(b) Principal and interest repayments							3,096	3,096
(c) Other	7,879		200		8,079			8,079
(ii) Federal			1,899		1,899			1,899
(iii) Other Municipal							50	50
2. Fees (a) Tuition	3,640			140	3,780			3,780
(b) Other	183	2,756			2,939			2,939
3. Long Term Debt								
(a) Provincial							3,165	3,165
(b) Other							1,777	1,777
4. Gifts, Donations and Non-Government Grants			403		403	501	330	1,234
5. Other	876	708			1,584	121	111	1,816
TOTAL REVENUE	30,790	3,464	2,502	140	36,896	622	8,529	46,047
TOTAL EXPENSES (brought forward from page A2)	29,314	3,323	2,502	160	35,299			
Excess of Revenue over Expenses	1,476	141	NIL	(20)	1,597			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.		
	Part-time F.T.E.		
Graduate	- Full-time F.T.E.		
	- Part-time F.T.E.		
TOTAL			

(University) LAKEHEAD

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	3,442		3,442							3,442
(ii) Other instruction and research	151		151							151
(iii) Other salaries and wages	573		573	327	200	123	641	686	11	2,561
Sub-total	4,166		4,166	327	200	123	641	686	11	6,154
2. Fringe benefits	304		304	21	15	9	47	55	19	470
Sub-total	4,470		4,470	348	215	132	688	741	30	6,624
3. Books and periodicals				301						301
4. Furniture and equipment										
(a) Purchase	164		164	3	4		11	11	12	205
(b) Rental	7		7	2	118		11			138
5. Operational supplies and expenses	280		280	13	38	11	18	80	2	442
6. Cost of goods sold										
7. Utilities								306		306
8. Taxes								73		73
9. Renovations and alterations								1		1
10. External contracted services				6				21		27
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	207		207	9	6	66	45	32	75	440
16. Internal cost allocation								(75)		(75)
TOTAL	5,128		5,128	682	381	209	773	1,190	119	8,482

Computing Costs - Academic	229
- Non-academic	152
TOTAL (to agree with total of Computing column above	381

Sept 26/72
Date

Grant V Thomas
Reporting Officer

(University) LAKEHEAD

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	3,442		9		3,451			3,451
(ii) Other instruction and research	151				151			151
(iii) Other salaries and wages	2,561	154	160	26	2,901			2,901
Sub-total	6,154	154	169	26	6,503			6,503
2. Fringe benefits	470	10	3	-	483			483
Sub-total	6,624	164	172	26	6,986			6,986
3. Books and periodicals	301				301			301
4. Furniture and equipment								
(a) Purchase	205	7	57		269		235	504
(b) Rental	138				138			138
5. Operational supplies and expenses	442	27	50	30	549			549
6. Cost of goods sold		263			263			263
7. Utilities	306				306			306
8. Taxes	73				73			73
9. Renovations and alterations	1				1			1
10. External contracted services	27	300			327			327
11. Scholarships, bursaries, etc.						33		33
12. Principal and interest repayments		142			142		1,782	1,924
13. Land and site services							89	89
14. Buildings							3,383	3,383
15. Miscellaneous	440.	15	20	8	483			483
16. Internal cost allocation	(75)	75			-			-
TOTAL	8,482	993	299	64	9,838	33	5,489	15,360

(University) LAKEHEAD

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	5,769				5,769			5,769
(b) Principal and interest repayments							1,697	1,697
(c) Other	1,040		43		1,083			1,083
(ii) Federal	28		221		249			249
(iii) Other	73				73			73
2. Fees (a) Tuition	1,847			62	1,909			1,909
(b) Other	71	626		1	698			698
3. Long Term Debt								
(a) Provincial							3,615	3,615
(b) Other							1	1
4. Gifts, Donations and Non-Government Grants			35		35	14	229	278
5. Other	193	381			574	38	196	808
TOTAL REVENUE	9,021	1,007	299	63	10,390	52	5,738	16,180
TOTAL EXPENSES (brought forward from page A2)	8,482	993	299	64	9,838			
Excess of Revenue over Expenses	539	14	NIL	(1)	552			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	2776	3683.4
	Part-time F.T.E.	700.1	843.9
Graduate	- Full-time F.T.E.	94	282.5
	- Part-time F.T.E.	16.2	51.6
TOTAL		3586.3	4861.4

(University) LAURENTIAN UNIVERSITY

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	2,852	-	2,852							2,852
(ii) Other instruction and research	358	-	358							358
(iii) Other salaries and wages	184	-	184	301	104	265	447	350	33	1,684
Sub-total	3,394	-	3,394	301	104	265	447	350	33	4,894
2. Fringe benefits	242	-	242	15	5	16	25	35	2	340
Sub-total	3,636	-	3,636	316	109	281	472	385	35	5,234
3. Books and periodicals	-	-	-	156	-	-	-	-	-	156
4. Furniture and equipment	-	-	-	-	-	-	-	-	-	-
(a) Purchase	98	-	98	4	4	3	12	16	5	142
(b) Rental	-	-	-	-	151	-	-	-	-	151
5. Operational supplies and expenses	182	-	182	19	19	73	49	108	29	479
6. Cost of goods sold	-	-	-	-	-	-	-	-	-	-
7. Utilities	-	-	-	-	-	-	-	234	-	234
8. Taxes	-	-	-	-	-	-	-	56	-	56
9. Renovations and alterations	-	-	-	-	-	-	-	-	-	-
10. External contracted services	-	-	-	-	-	-	-	169	-	169
11. Scholarships, bursaries, etc.	-	-	-	-	-	-	-	-	-	-
12. Principal and interest repayments	-	-	-	-	-	-	-	-	-	-
13. Land and site services	-	-	-	-	-	-	-	-	-	-
14. Buildings	-	-	-	-	-	-	-	-	-	-
15. Miscellaneous	122	-	122	10	3	59	49	-	66	309
16. Internal cost allocation	-	-	-	-	-	-	(4-)	-	-	(4-)
Total	4,038	-	4,038	505	286	416	578	968	135	6,926

Computing Costs - Academic	143
- Non-academic	143
TOTAL (to agree with total of Computing column above	286

Date July 28, 1972

Reporting Officer

(University) LAURENTIAN UNIVERSITY

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	2,852	-	-	-	2,852	-	-	2,852
(ii) Other instruction and research	358	-	72	-	430	-	-	430
(iii) Other salaries and wages	1,684	72	4	23	1,783	-	-	1,783
Sub-total	4,894	72	76	23	5,042	-	-	5,042
2. Fringe benefits	340	4	2	-	346	-	-	346
Sub-total	5,234	76	78	23	5,411	-	-	5,411
3. Books and periodicals	156	-	-	-	156	-	-	156
4. Furniture and equipment	-	-	-	-	-	-	-	-
(a) Purchase	142	2	72	-	216	1	251	468
(b) Rental	151	-	-	-	151	-	-	151
5. Operational supplies and expenses	479	35	52	8	574	5	-	579
6. Cost of goods sold	-	183	-	-	183	-	-	183
7. Utilities	234	-	-	-	234	-	-	234
8. Taxes	56	-	-	-	56	-	-	56
9. Renovations and alterations	-	-	-	-	-	-	-	-
10. External contracted services	169	58	-	-	227	-	-	227
11. Scholarships, bursaries, etc.	-	-	-	-	-	45	-	45
12. Principal and interest repayments	-	102	-	-	102	-	1,112	1,214
13. Land and site services	-	36	-	-	36	-	481	517
14. Buildings	-	-	-	-	-	-	2,073	2,073
15. Miscellaneous	309	-	12	-	321	-	-	321
16. Internal cost allocation	(4)	4	-	-	nil	-	-	-
TOTAL	6,926	496	214	31	7,667	51	3,917	11,635

(University) LAURENTIAN UNIVERSITY

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	3,620	-	-	-	3,620	-	-	3,620
(b) Principal and interest repayments		-	-	-		-	1,112	1,112
(c) Other	1,760	-	5	-	1,765	-	-	1,765
(ii) Federal	-	-	193	-	193	-	-	193
(iii) Other	-	-	5	-	5	-	-	5
2. Fees (a) Tuition	1,294	-	-	23	1,317	-	-	1,317
(b) Other	120	-	-	-	120	-	-	120
3. Long Term Debt								
(a) Provincial	-	-	-	-	-	-	2,305	2,305
(b) Other	-	-	-	-	-	-	-	-
4. Gifts, Donations and Non-Government Grants	-	-	11	-	11	39	-	50
5. Other	293	467	-	-	760	23	1	784
TOTAL REVENUE	7,087	467	214	23	7,791	62	3,418	11,271
TOTAL EXPENSES (brought forward from page A2)	6,926	496	214	31	7,667			
Excess of Revenue over Expenses	.161	(29)	NIL	(8)	124			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	1,839.0	2,413.9
	Part-time F.T.E.	562.2	635.8
Graduate	- Full-time F.T.E.	24.0	88.0
	- Part-time F.T.E.	3.3	9.2
TOTAL		2,428.5	3,146.9

(University) ALGOMA COLLEGE

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	457									457
(ii) Other instruction and research	20									20
(iii) Other salaries and wages	-			84			84	5		173
Sub-total	477			84			84	5		650
2. Fringe benefits	30			7			7	1		45
Sub-total	507			91			91	6		695
3. Books and periodicals	-			103			-	-		103
4. Furniture and equipment										
(a) Purchase	5			7			1	34		47
(b) Rental										-
5. Operational supplies and expenses	8			16			10	1		43
6. Cost of goods sold								-		-
7. Utilities								38		38
8. Taxes								3		3
9. Renovations and alterations								185		185
10. External contracted services								52		52
11. Scholarships, bursaries, etc.								-	6	6
12. Principal and interest repayments								-		-
13. Land and site services								-		-
14. Buildings								34		34
15. Miscellaneous	43			1			36	2		82
16. Internal cost allocation										-
TOTAL	563			220			144	355	6	1288

Computing Costs - Academic	
- Non-academic	
TOTAL (to agree with total of Computing column above	

SEPTEMBER 21, 1972
Date

Reporting Officer

(University) [illegible]

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	457							457
(ii) Other instruction and research	20							20
(iii) Other salaries and wages	173	8						181
Sub-total	650	8						658
2. Fringe benefits	45	-						45
Sub-total	695	8						703
3. Books and periodicals	103	-						103
4. Furniture and equipment		-						
(a) Purchase	47	-						47
(b) Rental	-	-						-
5. Operational supplies and expenses	43	-						43
6. Cost of goods sold	-	31						31
7. Utilities	38	-						38
8. Taxes	3	-						3
9. Renovations and alterations	185	-						185
10. External contracted services	52	-						52
11. Scholarships, bursaries, etc.	6	-						6
12. Principal and interest repayments	-	-						-
13. Land and site services	-	-						-
14. Buildings	34	-						34
15. Miscellaneous	82	1						83
16. Internal cost allocation	-	-						-
TOTAL	1288	40						1328

(University) ALGONQUIN COLLEGE

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	671				671			671
(b) Principal and interest repayments	-				-			-
(c) Other	-				-			-
(ii) Federal	-				-			-
(iii) Other	-				-			-
2. Fees (a) Tuition	344				344			344
(b) Other	8				8			8
3. Long Term Debt								
(a) Provincial								
(b) Other								
4. Gifts, Donations and Non-Government Grants	6	-	-	-	6			6
5. Other	10	34	-	-	50		3	53
TOTAL REVENUE	1045	34	-	-	1079		3	1082
TOTAL EXPENSES (brought forward from page A2)	1288	40			1328			
Excess of Revenue over Expenses	(243)	(6)	NIL	-	(249)			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	329	329
	Part-time F.T.E.	299.4	299.4
Graduate	- Full-time F.T.E.	-	
	- Part-time F.T.E.		
TOTAL		628.4	628.4

(University) Nipissing University College
(affiliated with Laurentian University)

Page A1

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	$198		$198							$198
(ii) Other instruction and research										
(iii) Other salaries and wages				$17			$63	$13	$1	94
Sub-total	198		198	17			63	13	1	292
2. Fringe benefits	11		11	1			7	1		20
Sub-total	210		210	18			70	14	1	312
3. Books and periodicals				2						21
4. Furniture and equipment										
(a) Purchase	2		2				1			3
(b) Rental										
5. Operational supplies and expenses	28		28	3			32	1		64
6. Cost of goods sold										
7. Utilities								10		10
8. Taxes								2		2
9. Renovations and alterations										
10. External contracted services				1						1
11. Scholarships, bursaries, etc.						$3				3
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous								1		1
16. Internal cost allocation										
TOTAL	$239		$239	$43		$3	$103	$28	$1	$417

Computing Costs - Academic	
- Non-academic	
TOTAL (to agree with total of Computing column above	

18/9/72
Date

William Hatton
Reporting Officer

(University) Nipissing University College
(affiliated with Laurentian University)
North Bay, Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972.
(In thousands of dollars)

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	$198				$198			$198
(ii) Other instruction and research			$1		1			1
(iii) Other salaries and wages	94				94			94
Sub-total	292		1		293			293
2. Fringe benefits	20				20			20
Sub-total	312		1		313			313
3. Books and periodicals	21				21			21
4. Furniture and equipment								
(a) Purchase	3				3		$56	59
(b) Rental								
5. Operational supplies and expenses	64				64			
6. Cost of goods sold		$15			15			64
7. Utilities	10				10			15
8. Taxes	2				2			10
9. Renovations and alterations								2
10. External contracted services	1				1			
11. Scholarships, bursaries, etc.	3				3			1
12. Principal and interest repayments								3
13. Land and site services								
14. Buildings								
15. Miscellaneous	1							
16. Internal cost allocation					1			1
TOTAL	$417	$15	$1		$433		$56	$489

(University) Nipissing University College
North Bay, Ontario
(affiliated with Laurentian University)

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants								
(i) Provincial:								
(a) Formula	$267							267
(b) Principal and interest repayments								
(c) Other	17							17
(ii) Federal								
(iii) Other							35	35
2. Fees (a) Tuition	169							169
(b) Other	8							8
3. Long Term Debt								
(a) Provincial								
(b) Other								
4. Gifts, Donations and Non-Government Grants	3							3
5. Other		$17						17
TOTAL REVENUE	464	17			$481		$35	$516
TOTAL EXPENSES (brought forward from page A2)	417	15			432			
Excess of Revenue over Expenses	$ 47	$ 2	NIL		$ 49			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	84	84
	Part-time F.T.E.	618.5	103.1
Graduate	- Full-time F.T.E.		
	- Part-time F.T.E.		
TOTAL			

Data for Hearst has not been included.

McMASTER

(University) McMaster

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	8,151	1,173	9,324							9,324
(ii) Other instruction and research	1,751	28	1,779							1,779
(iii) Other salaries and wages	1,638	499	2,137	1,063	637	471	1,400	2,023	155	7,886
Sub-total	11,540	1,700	13,240	1,063	637	471	1,400	2,023	155	18,989
2. Fringe benefits	1,199	347	1,546	111	77	48	156	172	16	2,126
Sub-total	12,739	2,047	14,786	1,174	714	519	1,556	2,195	171	21,115
3. Books and periodicals				1,054						1,054
4. Furniture and equipment										
(a) Purchase	599		599	18	11	6	36	39	2	711
(b) Rental	21	16	37	36	204		10			287
5. Operational supplies and expenses	430	284	714	60	230	205	172	392	172	1,945
6. Cost of goods sold										
7. Utilities								834		834
8. Taxes								200		200
9. Renovations and alterations								531		531
10. External contracted services								442		442
11. Scholarships, bursaries, etc.						76		531		76
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	268	122	390	9	11	21	33	66	144	674
16. Internal cost allocation	(22)	(11)	(33)		(204)			(197)		(434)
TOTAL	14,035	2,458	16,493	2,351	966	827	1,807	4,502	489	27,435

Computing Costs - Academic	567
- Non-academic	399
TOTAL (to agree with total of Computing column above	966

July 28, 1972
Date

W T Tating
Controller
Reporting Officer

(University) McMaster

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	9,324		1,621	97	11,042			11,042
(ii) Other instruction and research	1,779		662		2,441			2,441
(iii) Other salaries and wages	7,886	1,257	1,608	47	10,798			10,798
Sub-total	19,989	1,257	3,891	144	24,281			24,281
2. Fringe benefits	2,126	87	254	7	2,474			2,474
Sub-total	21,115	1,344	4,145	151	26,755			26,755
3. Books and periodicals	1,054		55		1,109			1,109
4. Furniture and equipment								
(a) Purchase	711	32	240	1	984		374	1,358
(b) Rental	287	39	98		424			424
5. Operational supplies and expenses	1,945	464	1,560	20	3,989			3,989
6. Cost of goods sold		1,440			1,440			1,440
7. Utilities	834	22	2	1	859			859
8. Taxes	200	50			250			250
9. Renovations and alterations	531	165	7		703			703
10. External contracted services	442				442			442
11. Scholarships, bursaries, etc.	76				76	462		538
12. Principal and interest repayments		324			324		4,534	4,858
13. Land and site services							20	20
14. Buildings							27,098	27,098
15. Miscellaneous	574	10	428	79	1,191	2		1,193
16. Internal cost allocation	(434)	197	237		-			-
TOTAL	27,435	4,087	6,772	252	38,546	464	32,026	71,036

(University) McMaster

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	22,291							
(b) Principal and interest repayments							4,534	
(c) Other	1,157		818				19,630	
(ii) Federal			4,666					
(iii) Other	152							
2. Fees (a) Tuition	4,049			256				
(b) Other	240	1,454		7				
3. Long Term Debt								
(a) Provincial							5,310	
(b) Other							3,327	
4. Gifts, Donations and Non-Government Grants	29							
5. Other	220	2,664	1,288	503		564	745	
TOTAL REVENUE	28,138	4,118	6,772	766	39,794	564	13,546	73,904
TOTAL EXPENSES (brought forward from page A2)	27,435	4,087	6,772	252	38,546			
Excess of Revenue over Expenses	703	31	NIL	514	1,248			

PER UAR-1 As At July 1, 1972		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	7,240	11,115
	Part-time F.T.E.	1,152	1,273
Graduate	- Full-time F.T.E.	1,172	5,054
	- Part-time F.T.E.	151	444
TOTAL		9,715	17,886

OTTAWA

(University) of Ottawa

Page 37

FINANCIAL REPORTING PART
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	A&L Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	11,667	1,535	13,202							13,202
(ii) Other instruction and research	1,128	61	1,189							1,189
(iii) Other salaries and wages	2,322	369	2,691	1,107	416	562	1,259	1,732	111	8,078
Sub-total	15,117	2,165	17,282	1,107	416	562	1,259	1,732	111	22,469
2. Fringe benefits	1,368	231	1,599	93	41	37	124	192	15	2,101
Sub-total	16,485	2,396	18,881	1,200	457	599	1,383	1,924	126	24,570
3. Books and periodicals				982						982
4. Furniture and equipment										
(a) Purchase	679	135	814	37	5	23	59	129		1,067
(b) Rental	97	6	103	15	318	1	15	4	1	457
5. Operational supplies and expenses	767	111	878	45	45	68	177	96	33	1,342
6. Cost of goods sold										
7. Utilities								936		936
8. Taxes								185		185
9. Renovations and alterations								1,053		1,053
10. External contracted services	46	25	71	3	50	1	4	997	1	1,127
11. Scholarships, bursaries, etc.						77				77
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	569	48	637	19	17	86	157	389	216	1,521
16. Internal cost allocation		(16)	(16)		(70)		(40)	(491)		(617)
TOTAL	18,663	2,765	21,368	2,301	822	855	1,755	5,202	377	32,760

Computing Costs - Academic	348
- Non-academic	474
TOTAL (to agree with total of Computing column above	822

July 28, 1972

Reporting Officer

(University) of Ottawa

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING 1971
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	13,202		83	45	13,330			13,330
(ii) Other instruction and research	1,189		570	1	1,760	3		1,763
(iii) Other salaries and wages	8,078	217	1,202	7	9,504			9,504
Sub-total	22,469	217	1,855	53	24,594	3		24,597
2. Fringe benefits	2,101	19	58	2	2,180			2,180
Sub-total	24,570	236	1,913	55	26,774	3		26,777
3. Books and periodicals	982		2		984		3	987
4. Furniture and equipment								
(a) Purchase	1,067	15	365		1,447		2,875	4,322
(b) Rental	457				457			457
5. Operational supplies and expenses	1,342	32	498	1	1,873	2		1,875
6. Cost of goods sold		494			494			494
7. Utilities	936	16			952			952
8. Taxes	185	38			223			223
9. Renovations and alterations	1,053	15			1,068			1,068
10. External contracted services	1,127	13			1,140			1,140
11. Scholarships, bursaries, etc.	77				77	145		222
12. Principal and interest repayments		241			241		2,972	3,213
13. Land and site services							307	307
14. Buildings	60				60		9,057	9,117
15. Miscellaneous	1,521	24	157	5	1,521	19		1,726
16. Internal cost allocation	(617)	503	114		-0-			-0-
TOTAL	32,760	1,627	3,049	61	37,497	169	15,214	52,880

(University) of Ottawa

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN MONTH FISCAL PERIOD ENDING APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	24,512				24,512			24,512
(b) Principal and interest repayments							2,972	2,972
(c) Other	1,749		249		1,998	7	67	2,072
(ii) Federal	128		2,339		2,467	19		2,486
(iii) Other								
2. Fees (a) Tuition	5,514			61	5,575			5,575
(b) Other	598	629			1,227			1,227
3. Long Term Debt								
(a) Provincial							14,040	14,040
(b) Other								
4. Gifts, Donations and Non-Government Grants	29		461		490	155		645
5. Other	867	1,074			1,941	1	100	2,042
TOTAL REVENUE	33,397	1,703	3,049	61	38,210	182	17,179	55,571
TOTAL EXPENSES (brought forward from page A2)	32,760	1,627	3,049	61	37,497			
Excess of Revenue over Expenses	637	76	NIL	NIL	713			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	7,275.0	11,667.3
	Part-time F.T.E.	1,704.4	2,141.4
Graduate	- Full-time F.T.E.	1,108.0	4,151.9
	- Part-time F.T.E.	437.4	1,735.7
TOTAL		10,602.8	19,716.3

QUEEN'S

(University) **Queen's University at Kingston**

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	9,332	1,682								11,014
(ii) Other instruction and research	1,926	137								2,063
(iii) Other salaries and wages	2,059	668		1,264	632	482	1,286	1,801	177	8,369
Sub-total	13,317	2,487		1,264	632	482	1,286	1,801	177	21,446
2. Fringe benefits	1,063	244		64	38	22	106	166	25	1,728
Sub-total	14,380	2,731		1,328	670	504	1,392	1,967	202	23,174
3. Books and periodicals				847						847
4. Furniture and equipment										
(a) Purchase	703	85		11	19	7	22	5	1	853
(b) Rental	9	3		11	471		3	160		657
5. Operational supplies and expenses	948	227		68	80	117	205	261	125	2,031
6. Cost of goods sold										
7. Utilities								691		691
8. Taxes								153		153
9. Renovations and alterations								205		205
10. External contracted services					12					12
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous										
16. Internal cost allocation	710	39		7	74 (92)	79	58 (24)	7 (83)	159	1,133 (199)
TOTAL	16,750	3,085	19,835	2,272	1,234	707	1,656	3,366	487	29,557

Computing Costs - Academic	862
- Non-academic	372
TOTAL (to agree with total of Computing column above	1,234

July 26, 1972

Reporting officer

(University) Queen's University at Kingston

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	11,014				11,014	199		11,213
(ii) Other instruction and research	2,063			110	2,173	6		2,179
(iii) Other salaries and wages	8,369	997	2,854	27	12,247	577		12,824
Sub-total	21,446	997	2,854	137	25,434	782		26,216
2. Fringe benefits	1,728	72			1,800	102		1,902
Sub-total	23,174	1,069	2,854	137	27,234	884		28,118
3. Books and periodicals	847				847			847
4. Furniture and equipment								
(a) Purchase	853	31			884	43	808	1,735
(b) Rental	657				657			657
5. Operational supplies and expenses	2,043	916	1,664	55	4,698	160		4,838
6. Cost of goods sold								
7. Utilities	691	74			765			765
8. Taxes	153	1			154			154
9. Renovations and alterations	205	120			325			325
10. External contracted services								
11. Scholarships, bursaries, etc.						980		980
12. Principal and interest repayments		505			505		2,721	3,226
13. Land and site services							1,164	1,164
14. Buildings							4,470	4,470
15. Miscellaneous	1,133	128	321		1,582	687		2,269
16. Internal cost allocation	(199)	83	116		-			
TOTAL	29,557	2,927	4,955	192	37,651	2,754	9,163	49,548

(University) Queen's University at Kingston

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants								
(i) Provincial:								
(a) Formula	23,492				23,492			23,492
(b) Principal and interest repayments							2,721	2,721
(c) Other	326				326		231	557
(ii) Federal			3,790		3,790			3,790
(iii) Other			347		347			347
2. Fees (a) Tuition	5,100			278	5,378			5,378
(b) Other	260	2,599			2,859			2,859
3. Long Term Debt								
(a) Provincial							4,710	4,710
(b) Other								
4. Gifts, Donations and Non-Government Grants	131		818		949		1,405	2,354
5. Other	494	676			1,170	2,754	817	4,741
TOTAL REVENUE	29,803	3,275	4,955	278	38,311	2,754	9,884	50,949
TOTAL EXPENSES (brought forward from page A2)	29,557	2,927	4,955	192	37,631			
Excess of Revenue over Expenses	246	348	NIL	86	680			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	7664	13,103.0
	Part-time F.T.E.	1199	1,508.7
Graduate	- Full-time F.T.E.	937	3,978.5
	- Part-time F.T.E.	142.6	431.4
TOTAL		9942.6	19,021.6

TORONTO

(University) ST. GEORGE CAMPUS
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	22,948	5,490	28,438							28,438
(ii) Other instruction and research	3,781	257	4,038							4,038
(iii) Other salaries and wages	6,059	2,465	8,524	3,877	1,900	946	2,526	4,467	315	22,555
Sub-total	32,788	8,212	41,000	3,877	1,900	946	2,526	4,467	315	55,031
2. Fringe benefits	2,820	966	3,786	314	158	70	222	412	28	4,990
Sub-total	35,608	9,178	44,786	4,191	2,058	1,016	2,748	4,879	343	60,021
3. Books and periodicals				1,512						1,512
4. Furniture and equipment										
(a) Purchase	1,175	96	1,271	38	1,514	11	49	163	33	3,079
(b) Rental					1,102					1,102
5. Operational supplies and expenses	2,788	1,171	3,959	230	312	88	351	3,042	493	8,475
6. Cost of goods sold								2,806		2,806
7. Utilities								527		527
8. Taxes								708		708
9. Renovations and alterations										
10. External contracted services						550				550
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	345		345				(374)	441	1,222	1,634
16. Internal cost allocation								(247)		(247)
TOTAL	39,916	10,445	50,361	5,971	4,986	1,665	2,774	12,319	2,091	80,167

Computing Costs - Academic	3,767
- Non-academic	1,219
TOTAL (to agree with total of Computing column above	4,986

August 1, 1972. (Revised Sept. 15/72)
Date

Reporting Officer

(University) ST. GEORGE CAMPUS
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 197-
(In thousands of dollars)

Object of Expense \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research(1) (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (1) (6)	Capital (7)	TOTAL (8)
1. Salaries and Wages								
(i) Academic ranks	28,438				28,438			28,438
(ii) Other instruction and research	4,038		8,951	459	13,448	196		13,644
(iii) Other salaries and wages	22,555	470	194	123	23,342	154		23,496
Sub-total	55,031	470	9,145	582	65,228	350		65,578
2. Fringe benefits	4,990	29	425	21	5,465	1		5,466
Sub-total	60,021	499	9,570	603	70,693	351		71,044
3. Books and periodicals	1,512				1,512	54		1,566
4. Furniture and equipment								
(a) Purchase	3,079	57	2,467	86	5,689		617	6,306
(b) Rental	1,102				1,102			1,102
5. Operational supplies and expenses	8,475	90	5,249	40	13,854	321		14,175
6. Cost of goods sold		105			105			105
7. Utilities	2,806				2,806			2,806
8. Taxes	527				527			527
9. Renovations and alterations	708				708		348	1,056
10. External contracted services		654			654			654
11. Scholarships, bursaries, etc.	550				550	1,439		1,989
12. Principal and interest repayments		315			315		5,791	6,106
13. Land and site services							102	102
14. Buildings							10,221	10,221
15. Miscellaneous	1,634				1,634			1,634
16. Internal cost allocation	(247)	247			-0-			-0-
TOTAL	80,167	1,967	17,286	729	100,149	2,165	17,079	119,393

(1) Distribution estimated.

(University) ST. GEORGE CAMPUS
UNIVERSITY OF TORONTO

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	65,465				65,465			65,465
(b) Principal and interest repayments							5,791	5,791
(c) Other	1,662		363		2,025	18	15	2,058
(ii) Federal	340		13,327		13,667	42		13,709
(iii) Other	5				5			5
2. Fees (a) Tuition	9,544			928	10,472			10,472
(b) Other	514				514			514
3. Long Term Debt								
(a) Provincial								
(b) Other							10,015	10,015
4. Gifts, Donations and Non-Government Grants	407		3,596		4,003	1,681		5,684
5. Other	4,077	2,033			6,110	424	918	7,452
TOTAL REVENUE	82,014	2,033	17,286	928	102,261	2,165	16,739	121,165
TOTAL EXPENSES (brought forward from page A2)	80,167	1,967	17,286	729	100,149			
Excess of Revenue over Expenses	1,847	66	NIL	199	2,112			

PER UAR-1

		Number	Eligible BIU's
Undergraduate -	Full-time F.T.E.	15,616.0	29,230.7
	Part-time F.T.E.	2,425.8	3,047.8
Graduate	- Full-time F.T.E.	4,261.0	16,664.1
	- Part-time F.T.E.	453.0	1,833.3
TOTAL		22,755.8	50,775.9

SCARBOROUGH

(University) SCARBOROUGH COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research			Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	ALL Excluding Medicine	Medicine	Sub-Total							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	1,344		1,344							1,344
(ii) Other instruction and research	474		474							474
(iii) Other salaries and wages	294		294	183	37	42	174	556	40	1,326
Sub-total	2,112		2,112	183	37	42	174	556	40	3,144
2. Fringe benefits	176		176	18	3	3	13	48	3	264
Sub-total	2,288		2,288	201	40	45	187	604	43	3,408
3. Books and periodicals				117						117
4. Furniture and equipment										
(a) Purchase	19		19	8	1	2	7			37
(b) Rental										
5. Operational supplies and expenses	122		122	13	10	2	47	152	23	369
6. Cost of goods sold										
7. Utilities								216		216
8. Taxes								45		45
9. Renovations and alterations										
10. External contracted services										
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous										
16. Internal cost allocation	72		72			3	172			247
								(9)		(9)
TOTAL	2,501	-0-	2,501	339	51	52	413	1,008	66	4,430

Computing Costs - Academic	51
- Non-academic	-0-
TOTAL (to agree with total of Computing column above	51

August 1, 1972.
Date

Reporting Officer

(University) SCARBOROUGH COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Salaries and Wages								
(i) Academic ranks	1,344				1,344			1,344
(ii) Other instruction and research	474				474			474
(iii) Other salaries and wages	1,326	46			1,372			1,372
Sub-total	3,144	46			3,190			3,190
2. Fringe benefits	264				264			264
Sub-total	3,408	46			3,454			3,454
3. Books and periodicals	117				117			117
4. Furniture and equipment								
(a) Purchase	37				37		8	45
(b) Rental								
5. Operational supplies and expenses	369	12			381			381
6. Cost of goods sold		60			60			60
7. Utilities	216				216			216
8. Taxes	45				45			45
9. Renovations and alterations								
10. External contracted services								
11. Scholarships, bursaries, etc.								
12. Principal and interest repayments							1,306	1,306
13. Land and site services							174	174
14. Buildings							2,137	2,137
15. Miscellaneous	247	7			254			254
16. Internal cost allocation	(9)	9			-0-			-0-
TOTAL	4,430	134	-0-	-0-	4,564	-0-	3,625	8,189

(University) SCARBOROUGH COLLEGE
UNIVERSITY OF TORONTO

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	2,967				2,967			2,967
(b) Principal and interest repayments							1,306	1,306
(c) Other	633				633			633
(ii) Federal								
(iii) Other								
2. Fees (a) Tuition	1,036				1,036			1,036
(b) Other	26				26			26
3. Long Term Debt								
(a) Provincial								
(b) Other							2,220	2,220
4. Gifts, Donations and Non-Government Grants								
5. Other	50	130			180			180
TOTAL REVENUE	4,712	130	-0-	-0-	4,842	-0-	3,526	8,368
TOTAL EXPENSES (brought forward from page A2)	4,430	134	-0-	-0-	4,564			
Excess of Revenue over Expenses	.282	(4)	NIL	-0-	278			

PER UAR-1

	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	1,858.0	2,229.6
Part-time F.T.E.	315.2	378.3
Graduate - Full-time F.T.E.		
- Part-time F.T.E.		
TOTAL	2,173.2	2,607.9

(University) ERINDALE COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research									
	ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	1,487		1,487							1,487
(ii) Other instruction and research	401		401							401
(iii) Other salaries and wages	286		286	165	21	55	178	413	36	1,154
Sub-total	2,174		2,174	165	21	55	178	413	36	3,042
2. Fringe benefits	177		177	11	2	3	15	31	3	242
Sub-total	2,351		2,351	176	23	58	193	444	39	3,284
3. Books and periodicals				108						108
4. Furniture and equipment										
(a) Purchase	250		250	1			1	27		279
(b) Rental					13				46	59
5. Operational supplies and expenses	203		203	11	9	2	44	147	21	437
6. Cost of goods sold										
7. Utilities								244		244
8. Taxes								41		41
9. Renovations and alterations										
10. External contracted services										
11. Scholarships, bursaries, etc.										
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous										
16. Internal cost allocation	36		36			3	201	3		243
								(15)		(15)
TOTAL	2,840	-0-	2,840	296	45	63	439	891	106	4,680

Computing Costs - Academic	45
- Non-academic	-0-
TOTAL (to agree with total of Computing column above	45

August 1, 1972.
Date

Reporting Officer

(University) ERINDALE COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE

ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	1,487				1,487			1,487
(ii) Other instruction and research	401				401			401
(iii) Other salaries and wages	1,154	36			1,190			1,190
Sub-total	3,042	36			3,078			3,078
2. Fringe benefits	242	-0-			242			242
Sub-total	3,284	36			3,320			3,320
3. Books and periodicals	108				108			108
4. Furniture and equipment								
(a) Purchase	279	1			280		193	473
(b) Rental	59				59			59
5. Operational supplies and expenses	437	8			445			445
6. Cost of goods sold		37			37			37
7. Utilities	244				244			244
8. Taxes	41				41			41
9. Renovations and alterations								
10. External contracted services								
11. Scholarships, bursaries, etc.								
12. Principal and interest repayments							1,502	1,502
13. Land and site services							35	35
14. Buildings							2,670	2,670
15. Miscellaneous	243	21			264			264
16. Internal cost allocation	(15)	15			-0-			-0-
TOTAL	4,680	118	-0-	-0-	4,798	-0-	4,400	9,198

(University) ERINDALE COLLEGE
UNIVERSITY OF TORONTO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	2,760				2,760			2,760
(b) Principal and interest repayments							1,502	1,502
(c) Other	847				847			847
(ii) Federal								
(iii) Other								
2. Fees (a) Tuition	967				967			967
(b) Other	23				23			23
3. Long Term Debt								
(a) Provincial								
(b) Other							2,660	2,660
4. Gifts, Donations and Non-Government Grants								
5. Other	39	96			135			135
TOTAL REVENUE	4,636	96	-0-	-0-	4,732	-0-	4,162	8,894
TOTAL EXPENSES (brought forward from page A2)	4,680	118	-0-	-0-	4,798			
Excess of Revenue over Expenses	(44)	(22)	NIL	-0-	(66)			

PER UAR-1

	Number	Eligible BIU's
Undergraduate - Full-time F.T.E.	1,797.0	2,156.4
Part-time F.T.E.	224.7	269.6
Graduate - Full-time F.T.E.		
- Part-time F.T.E.		
TOTAL	2,021.7	2,426.0

(University) TRENT

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	2,261		2,261							2,261
(ii) Other instruction and research	12		12							12
(iii) Other salaries and wages	430		430	288	1	99	357	448	20	1,643
Sub-total	2,703		2,703	288	1	99	357	448	20	3,916
2. Fringe benefits	242		242	25		7	33	43	1	351
Sub-total	2,945		2,945	313	1	106	390	491	21	4,267
3. Books and periodicals	-		-	256						256
4. Furniture and equipment										
(a) Purchase	17		17						18	35
(b) Rental	8		8		15		6		2	31
5. Operational supplies and expenses	134		134	16	2	13	60	87	8	320
6. Cost of goods sold	-		-							-
7. Utilities	-		-					174		174
8. Maintenance	-		-					42		42
9. Additions and alterations	-		-							-
10. Professional contracted services	59		59		80					139
11. Scholarships, bursaries, etc.	-		-			30				30
12. Principal and interest repayments	-		-						10	10
13. Land and site services	-		-							-
14. Leases	-		-							-
15. Miscellaneous	157		157	14		21	62	10	63	327
16. Internal cost allocation	-		-							-
	3,320	-	3,320	599	98	170	518	804	122	5,631

Computing Costs - Academic	62
- Non-academic	36
TOTAL (to agree with total of Computing column above	98

July 27, 1972
Date

R.S. Lowe
Reporting Officer

(University) TRENT

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	2,261	-	-	-	2,261			2,261
(ii) Other instruction and research	12	-	45	6	63			63
(iii) Other salaries and wages	1,643	372	100	6	2,121			2,121
Sub-total	3,916	372	145	12	4,445			4,445
2. Fringe benefits	351	31	5	-	387			387
Sub-total	4,267	403	150	12	4,832			4,832
3. Books and periodicals	256	-	-	-	256	19		275
4. Furniture and equipment								
(a) Purchase	35	15	33	-	83		168	251
(b) Rental	31	-	-	-	31			31
5. Operational supplies and expenses	320	66	15	1	402	4		406
6. Cost of goods sold		266	-	-	266			266
7. Utilities	174	96	-	-	270			270
8. Taxes	42	3	-	-	45			45
9. Renovations and alterations	-	-	-	-	-		70	70
10. External contracted services	139	259	-	-	398			398
11. Scholarships, bursaries, etc.	30	-	-	-	30	36		66
12. Principal and interest repayments	10	168	-	-	178		1,343	1,521
13. Land and site services	-	-	-	-	-		115	115
14. Buildings	-	-	-	-	-		1,892	1,892
15. Miscellaneous	327	62	5	1	395	52	196	643
16. Internal cost allocation	-	-	-	-	-			-
TOTAL	5,631	1,338	203	14	7,186	111	3,784	11,081

100

(University) TRENT

Revised August 21/72

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	2,890				2,890			2,890
(b) Principal and interest repayments					-		1,343	1,343
(c) Other	1,478		36		1,514			1,514
(ii) Federal			160		160			160
(iii) Other								
2. Fees (a) Tuition	1,067			9	1,076			1,076
(b) Other	77	840			917			917
3. Long Term Debt								
(a) Provincial					-		1,065	1,065
(b) Other					-		994	994
4. Gifts, Donations and Non-Government Grants			7		7	230	382	619
5. Other	33	530			563	18		581
TOTAL REVENUE	5,545	1,370	203	9	7,127	248	3,784	11,159
TOTAL EXPENSES (brought forward from page A2)	5,631	1,338	203	14	7,186			
(Deficiency) Excess of Revenue over Expenses	(86)	32	NIL	(5)	(59)			

PER UAR-1

		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	1,764.0	2,186.0
	Part-time F.T.E.	281.3	316.3
Graduate	- Full-time F.T.E.	12.0	38.4
	- Part-time F.T.E.	-	-
TOTAL		2,057.3	2,540.7

(University) UNIVERSITY OF WATERLOO

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(in thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	11,524	-	11,524							11,524
(ii) Other instruction and research	1,875	-	1,875							1,875
(iii) Other salaries and wages	2,436	-	2,436	1,123	1,168	1,111	1,642	2,140	70	9,690
Sub-total	15,835	-	15,835	1,123	1,168	1,111	1,642	2,140	70	23,089
2. Fringe benefits	1,073	-	1,073	79	81	73	127	221	4	1,658
Sub-total	16,908	-	16,908	1,202	1,249	1,184	1,769	2,361	74	24,747
3. Books and periodicals	-	-	-	897	-	-	-	-	-	897
4. Furniture and equipment		-	-	-	-	-	-	-	-	-
(a) Purchase	485	-	485	10	592	5	15	39	-	1,146
(b) Rental	-	-	-	38	495	-	-	-	-	533
5. Operational supplies and expenses	823	-	823	75	239	143	253	188	13	1,734
6. Cost of goods sold	-	-	-	-	-	-	-	-	-	-
7. Utilities	-	-	-	-	-	-	-	836	-	836
8. Taxes	-	-	-	-	-	-	-	290	-	290
9. Repairs and alterations	-	-	-	-	-	-	-	6	-	6
10. External contracted services	-	-	-	-	88	-	-	81	-	169
11. Scholarships, bursaries, etc.	-	-	-	-	-	119	-	-	-	119
12. Principal and interest repayments	-	-	-	-	-	-	-	-	-	-
13. Internal sales services	-	-	-	-	-	-	-	-	-	-
14. Provisions	-	-	-	-	-	-	-	-	-	-
15. Miscellaneous	661	-	661	22	26	226	142	37	505	1,619
16. Internal cost allocation	-	-	-	-	-	-	(50)	-	-	(50)
TOTAL	18,877	-	18,877	2,244	2,689	1,677	2,129	3,838	592	32,046

Computing Costs - Academic	2,133
- Non-academic	556
TOTAL (to agree with total of Computing column above	2,689

July 31, 1972

Reporting Officer
A. H. Headlam

(University) UNIVERSITY OF WATERLOO

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	11,524	-	64	-	11,588	-	-	11,588
(ii) Other instruction and research	1,875	-	1,501	96	3,472	9	-	3,481
(iii) Other salaries and wages	9,690	1,463	520	72	11,745	3	-	11,748
Sub-total	23,089	1,463	2,085	168	26,805	12	-	26,817
2. Fringe benefits	1,658	105	77	12	1,852	-	-	1,852
Sub-total	24,747	1,568	2,162	180	28,657	12	-	28,669
3. Books and periodicals	897	-	-	-	897	-	13	910
4. Furniture and equipment	-	-	-	-	-	-	-	-
(a) Purchase	1,146	95	384	-	1,625	-	1,226	2,851
(b) Rental	533	-	-	-	533	-	-	533
5. Operational supplies and expenses	1,734	211	626	47	2,618	29	-	2,647
6. Cost of goods sold	-	2,007	-	-	2,007	-	-	2,007
7. Utilities	836	396	-	-	1,232	-	-	1,232
8. Taxes	290	103	-	-	393	-	-	393
9. Renovations and alterations	6	-	-	-	6	-	-	6
10. External contracted services	169	-	-	-	169	-	-	169
11. Scholarships, bursaries, etc.	119	-	-	-	119	199	-	318
12. Principal and interest repayments	-	879	-	-	879	-	4,536	5,415
13. Land and site services	-	-	-	-	-	-	356	356
14. Buildings	-	-	-	-	-	-	15,712	15,712
15. Miscellaneous	1,619	164	404	55	2,242	3	-	2,245
16. Internal cost allocation	(50)	(3)	53	-	-	-	-	-
TOTAL	32,046	5,420	3,629	282	41,377	243	21,843	63,463

(University) UNIVERSITY OF WATERLOO

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	26,024				26,024			26,024
(b) Principal and interest repayments							3,879	3,879
(c) Other	299		218		517		253	770
(ii) Federal	32		3,039		3,071			3,071
(iii) Other					-			-
2. Fees (a) Tuition	5,547			291	5,838			5,838
(b) Other	318	2,460			2,778			2,778
3. Long Term Debt								
(a) Provincial					-		9,615	9,615
(b) Other					-		7,301	7,301
4. Gifts, Donations and Non-Government Grants	8		372		380	264	379	1,023
5. Other	1,325	3,358	-	-	4,683	1	123	4,807
TOTAL REVENUE	33,553	5,818	3,629	291	43,291	265	21,550	65,106
TOTAL EXPENSES (brought forward from page A2)	32,046	5,420	3,629	282	41,377			
Excess of Revenue over Expenses	1,507	398	NIL	9	1,914			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	9,756.8	13,665.6
	Part-time F.T.E.	484.7	677.8
Graduate	- Adjustments	-	58.9
	- Full-time F.T.E.	1,090.0	4,852.3
	- Part-time F.T.E.	103.8	481.1
TOTAL		11,435.3	21,135.9

(University) Western Ontario

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	12,749	2,442	15,191							15,191
(ii) Other instruction and research	1,310	73	1,383							1,383
(iii) Other salaries and wages	2,753	756	3,509	1,736	719	502	1,158	2,136	180	9,940
Sub-total	16,812	3,271	20,083	1,736	719	502	1,158	2,136	180	26,514
2. Fringe benefits	1,418	343	1,761	146	-	17	137	440	469	2,970
Sub-total	18,230	3,614	21,844	1,882	719	519	1,295	2,576	649	29,484
3. Books and periodicals				1,268						1,268 *
4. Furniture and equipment										
(a) Purchase	789	61	850	38	1,633	36	21	40	6	2,624
(b) Rental	171	1	172	31	757		22	15	5	1,002
5. Operational supplies and expenses	952	197	1,149	76	100	97	230	233	99	1,984
6. Cost of goods sold										
7. Utilities								906		906
8. Taxes								320		320
9. Renovations and alterations								258		258
10. External contracted services					194					194
11. Scholarships, bursaries, etc.						93				93
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	638	48	686	22	29	37	248	11	176	1,209
16. Internal cost allocation					-76		-21	-136		-233
TOTAL	20,780	3,921	24,701	3,317	3,356	782	1,795	4,223	935	39,109

Computing Costs - Academic	1,039
- Non-academic	2,317
TOTAL (to agree with total of Computing column above	3,356

(Includes purchase of IBM 370/145 computer - $1,600)

Sept 26/72
Date

Reporting Officer

*Includes $58 books bought for instruction in the School of Library & Information Science.

107

(University) Western Ontario

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	15,191		325	158	15,674			15,674
(ii) Other instruction and research	1,383		1,306		2,689			2,689
(iii) Other salaries and wages	9,940	1,891	1,587	38	13,456			13,456
Sub-total	26,514	1,891	3,218	196	31,819			31,819
2. Fringe benefits	2,970	108	75		3,153			3,153
Sub-total	29,484	1,999	3,293	196	34,972			34,972
3. Books and periodicals	1,268				1,268	5		1,273
4. Furniture and equipment								
(a) Purchase	2,624	4	530	9	3,167		1,698	4,865
(b) Rental	1,002	1			1,003			1,003
5. Operational supplies and expenses	1,984	220	1,340	80	3,624			3,624
6. Cost of goods sold		2,239			2,239			2,239
7. Utilities	906	199			1,105			1,105
8. Taxes	320	58			378			378
9. Renovations and alterations	258	2			260			260
10. External contracted services	194				194			194
11. Scholarships, bursaries, etc.	93				93	99		192
12. Principal and interest repayments		827			827		2,918	3,745
13. Land and site services							209	209
14. Buildings							12,825	12,825
15. Miscellaneous	1,209	133	526	115	1,983	70	23	2,076
16. Internal cost allocation	-233	139	86		- 8		8	-
TOTAL	39,109	5,821	5,775	400	51,105	174	17,681	68,960

(University) Western Ontario

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	30,014				30,014			30,014
(b) Principal and interest repayments							2,918	2,918
(c) Other	315		413		728		100	828
(ii) Federal	23		3,748		3,771			3,771
(iii) Other	95		86		181		33	214
2. Fees (a) Tuition	7,315			423	7,738			7,738
(b) Other		2,202			2,202			2,202
3. Long Term Debt								
(a) Provincial							16,275	16,275
(b) Other								
4. Gifts, Donations and Non-Government Grants	83		1,528		1,611			1,611
5. Other	1,203	3,657			4,860	402	794	6,056
TOTAL REVENUE	39,048	5,859	5,775	423	51,105	402	20,120	71,627
TOTAL EXPENSES (brought forward from page A2)	39,109	5,821	5,775	400	51,105			
Excess of Revenue over Expenses	(61)	38	NIL	23	0			

PER I'AR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	11,262.6	16,888.3
	Part-time F.T.E.	1,654.8	1,782.7
Graduate	- Full-time F.T.E.	1,519.0	5,348.0
	- Part-time F.T.E.	108.0	441.5
			106.1 min/max
TOTAL		14,544.4	24,566.6

WINDSOR

(University) of Windsor

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Medicine	Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	7,372		7,372							7,372
(ii) Other instruction and research	812		812							812
(iii) Other salaries and wages	1,000		1,000	989	192	280	764	1,897	30	5,152
Sub-total	9,184		9,184	989	192	280	764	1,897	30	13,336
2. Fringe benefits	583		583	68	12	17	58	195	2	935
Sub-total	9,767		9,767	1,057	204	297	822	2,092	32	14,271
3. Books and periodicals	-		-	843						843
4. Furniture and equipment										
(a) Purchase	473		473		1	6	5	6		491
(b) Rental	14		14	21	287		18		18	358
5. Operational supplies and expenses	365		365	53	29	28	70	209	12	766
6. Cost of goods sold										
7. Utilities								601		601
8. Taxes								149		149
9. Renovations and alterations								123		123
10. External contracted services	25		25				1	143	7	176
11. Scholarships, bursaries, etc.						66				66
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	284		284	7	9	162	87	37	100	686
16. Internal cost allocation					(35)		(18)	(466)		(519)
TOTAL	10,928		10,928	1,981	495	559	985	2,894	169	18,011

Computing Costs - Academic	332
- Non-academic	163
TOTAL (to agree with total of Computing column above	495

July 28, 1972
Date

J. E. Belliveau
Reporting Officer

(University) of Windsor

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972.
(in thousands of dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	7,372				7,372			7,372
(ii) Other instruction and research	812		492		1,304			1,304
(iii) Other salaries and wages	5,152	281			5,433			5,433
Sub-total	13,336	281	492		14,109			14,109
2. Fringe benefits	935	10			945			945
Sub-total	14,271	291	492		15,054			15,054
3. Books and periodicals	843				843			843
4. Furniture and equipment								
(a) Purchase	491	13	130		634		504	1,138
(b) Rental	358	3			361			361
5. Operational supplies and expenses	766	43	238		1,047			1,047
6. Cost of goods sold		478			478			478
7. Utilities	601				601			601
8. Taxes	149				149			149
9. Renovations and alterations								
10. External contracted services	299				299			299
11. Scholarships, bursaries, etc.	66				66			66
12. Principal and interest repayments		331			331		2,367	2,698
13. Land and site services							432	432
14. Buildings							4,512	4,512
15. Miscellaneous	686	14			700			700
16. Internal cost allocation	(519)	429	35		(55)		55	-
TOTAL	18,011	1,602	895		20,508		7,870	28,378

(University) of Windsor

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972

(In thousands of dollars)

Source of Revenue \ Type of Fund	Operating (1)	Ancillary Enterprises (2)	Sponsored Research (3)	Other (Including Non-Credit) (4)	Sub-Total (5)	Trust and Endowment (Income) (6)	Capital (7)	TOTAL (8)
1. Government Grants								
(i) Provincial:								
(a) Formula	13,186				13,186			13,186
(b) Principal and interest repayments							2,367	2,367
(c) Other	664		3		667			667
(ii) Federal			853		853			853
(iii) Other			39		39			39
2. Fees (a) Tuition	3,918			21	3,939			3,939
(b) Other	231				231			231
3. Long Term Debt								
(a) Provincial							4,405	4,405
(b) Other							757	757
4. Gifts, Donations and Non-Government Grants	66				66	7	469	542
5. Other	278	1,441			1,719			1,719
TOTAL REVENUE	18,343	1,441	895	21	20,700	7	7,998	28,705
TOTAL EXPENSES (brought forward from page A2)	18,011	1,602	895	-	20,508			
Excess of Revenue over Expenses	332	(161)	NIL	21	192			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	5,712	7570.9
	Part-time F.T.E.	1,572	1807.6
Graduate	- Full-time F.T.E.	417	1563.3
	- Part-time F.T.E.	52	120.8
TOTAL		7,753	11062.6

(University) YORK

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Functional Area	Instruction and Research: ALL Excluding Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-Total	Library	Computing	Student Services	Admin.	Physical Plant	Other	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic ranks	11,834		11,834							11,834
(ii) Other instruction and research	3,017		3,017							3,017
(iii) Other salaries and wages	3,158		3,158	1,569	570	876	1,202	1,995	168	9,538
Sub-total	18,009		18,009	1,569	570	876	1,202	1,995	168	24,389
2. Fringe benefits	1,450		1,450	118	53	66	103	144	19	1,953
Sub-total	19,459		19,459	1,687	623	942	1,305	2,139	187	26,342
3. Books and periodicals				1,100						1,100
4. Furniture and equipment										
(a) Purchase	78		78	4		25		25		132
(b) Rental	1		1	7	585	2				595
5. Operational supplies and expenses	1,153		1,153	160	26	152	161	313	43	2,008
6. Cost of goods sold										
7. Utilities								1,356		1,356
8. Taxes								245		245
9. Renovations and alterations										
10. External contracted services					44			116		160
11. Scholarships, bursaries, etc.									164	164
12. Principal and interest repayments										
13. Land and site services										
14. Buildings										
15. Miscellaneous	366		366	13	5	138	50	36	382	990
16. Internal cost allocation								(86)		(86)
TOTAL	21,057		21,057	2,971	1,283	1,259	1,516	4,144	776	33,006

Computing Costs - Academic	973
- Non-academic	310
TOTAL (to agree with total of Computing column above	1,283

August 2, 1972
Date

K. Clements
Reporting Officer

(University) York

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Object of Expense \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Salaries and Wages								
(i) Academic ranks	11,834		125	75	12,034			12,034
(ii) Other instruction and research	3,017		125	87	3,229			3,229
(iii) Other salaries and wages	9,538	1,535	984	158	12,215	13	290	12,518
Sub-total	24,389	1,535	1,234	320	27,478	13	290	27,781
2. Fringe benefits	1,953	57	41	12	2,063	1	25	2,089
Sub-total	26,342	1,592	1,275	332	29,541	14	315	29,870
3. Books and periodicals	1,100				1,100			1,100
4. Furniture and equipment								
(a) Purchase	132	24	106		262		1,052	1,314
(b) Rental	595	10			605			605
5. Operational supplies and expenses	2,008	313	516	137	2,974	23		2,997
6. Cost of goods sold		1,267			1,267			1,267
7. Utilities	1,356	361			1,717			1,717
8. Taxes	245				245			245
9. Renovations and alterations		42			42		254	296
10. External contracted services	160	940			1,100			1,100
11. Scholarships, bursaries, etc.			91		91	139		230
12. Principal and interest repayments	164	803			967		6,734	7,701
13. Land and site services		46			46		367	413
14. Buildings							8,855	8,855
15. Miscellaneous	990	37	170	52	1,249			1,249
16. Internal cost allocation	(86)	86						
TOTAL	33,006	5,521	2,158	521	41,206	176	17,577	58,959

(University) YORK

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO
1971-72

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE TEN-MONTH FISCAL PERIOD ENDED APRIL 30, 1972
(In thousands of dollars)

Source of Revenue \ Type of Fund	Operating	Ancillary Enterprises	Sponsored Research	Other (Including Non-Credit)	Sub-Total	Trust and Endowment (Income)	Capital	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Government Grants								
(i) Provincial:								
(a) Formula	24,553				24,553			24,553
(b) Principal and interest repayments							6,679	6,679
(c) Other	984		72		1,056			1,056
(ii) Federal	55		1,623		1,678	11		1,689
(iii) Other	60		71		131			131
2. Fees (a) Tuition	8,027			539	8,566			8,566
(b) Other	8	2,308			2,316			2,316
3. Long Term Debt								
(a) Provincial							6,219	6,219
(b) Other							1,307	1,307
4. Gifts, Donations and Non-Government Grants	7		392		399	138		537
5. Other	203	3,146			3,349	207		3,556
TOTAL REVENUE	33,897	5,454	2,158	539	42,048	356	14,205	56,609
TOTAL EXPENSES (brought forward from page A2)	33,006	5,521	2,158	521	41,206			
Excess of Revenue over Expenses	891	(67)	NIL	18	842			

PER UAR-1		Number	Eligible BIU's
Undergraduate	- Full-time F.T.E.	10,244	13,420.5
	Part-time F.T.E.	2,638	3,176.4
Graduate	- Full-time F.T.E.	849	3,156.3
	- Part-time F.T.E.	256.8	789.5
TOTAL		13,987.8	20,542.7